

**Intragovernmental Reporting & Analysis System**  
**Comparative Status of Disposition Report**  
**2nd Quarter FY 2006**

Reporting Agency 91-Department of Education

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
Partner 20-Department of the Treasury							
RC 02-Interest Receivable/Payable	Reporting Agency	\$0		\$3,992,682,859	\$3,992,682,859		Timing Difference-CY
	Trading Partner	\$3,994,085,477	\$3,994,085,477	\$0	\$3,994,085,477	\$1,402,618	Confirmed Reporting
	<a href="#">Reporting Agency</a>						
	Remarks: Interest on borrowings not recorded until year-end - t/b resolved 4th qtr.						
Partner 20-Department of the Treasury							
RC 05-Borrowings Interest Revenue/Expense	Reporting Agency	\$3,129,100		\$3,992,682,859	\$3,995,811,959		Timing Difference-CY
	Trading Partner	\$3,995,683,458	\$3,992,554,359	\$0	\$3,995,683,458	\$128,500	Confirmed Reporting
	<a href="#">Reporting Agency</a>						
	Remarks: Interest on borrowings not recorded until year-end - t/b resolved 4th qtr.						

\*Represents 'accounting error' and 'current year timing' differences only.